



CAM ACCOUNTING & TAX SERVICE CO., LTD.

Doing Business in Cambodia

No worries Tax , Accounting & Audit

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KRESTON CAMBODIA

CAM ACCOUNTING & TAX SERVICE CO., LTD.



Kreston Global in Cambodia

Our Asia-Pacific region spans a wide commercially active area, with many exciting markets and locations represented by our 21 member firms, whether you are looking to expand into the Oceania area, need advice about Chinese, Hong Kong or Taiwanese market requirements, need guidance navigating regulatory or tax conditions in the Indian Subcontinent. Kreston firms are local market experts able to guide you are help you decide your next move.
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No Worries Tax, Accounting & Audit

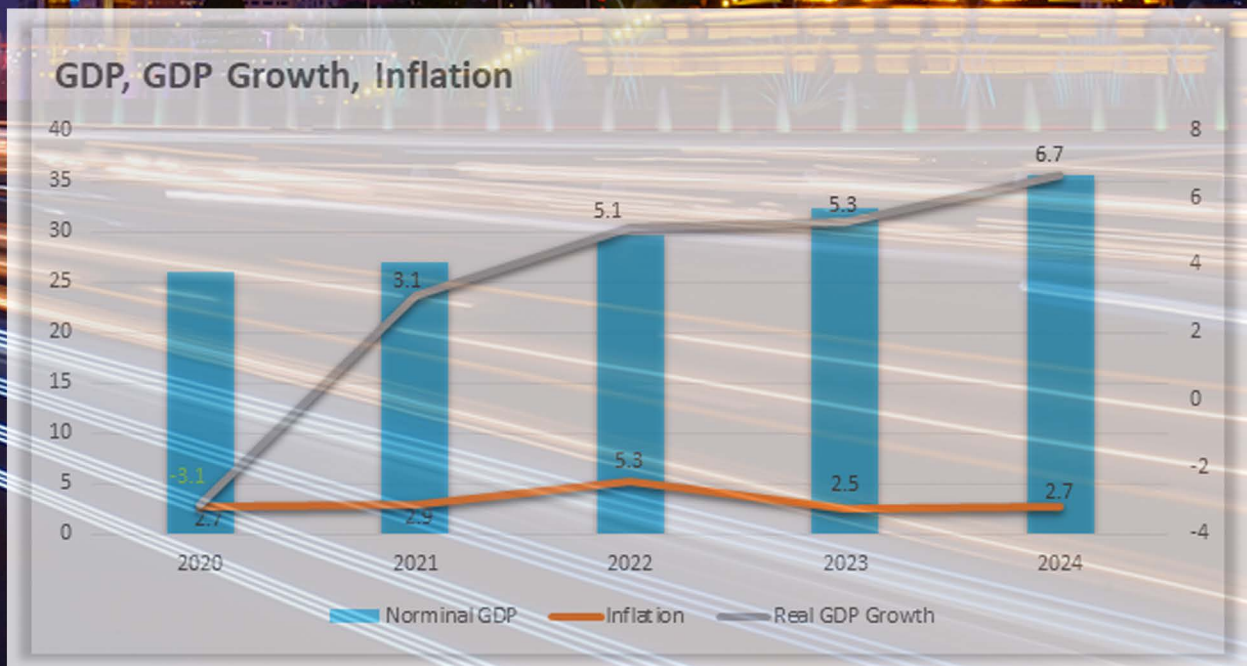
Cambodia

■ Cambodia is largely a land of plains and great rivers and lies amid important overland and Tonle Sap river & Mekong river trade routes linking China to India and Southeast Asia. Most electric power is generated at coal plants and hydroelectric generation from facilities along the Mekong River to support a whole country's electricity.

■ Cambodia's industrial sector is initially invested by the developed countries in garment factories, technology, and tourism, which is one of the major sources of overseas investment and the fastest-growing the economy.

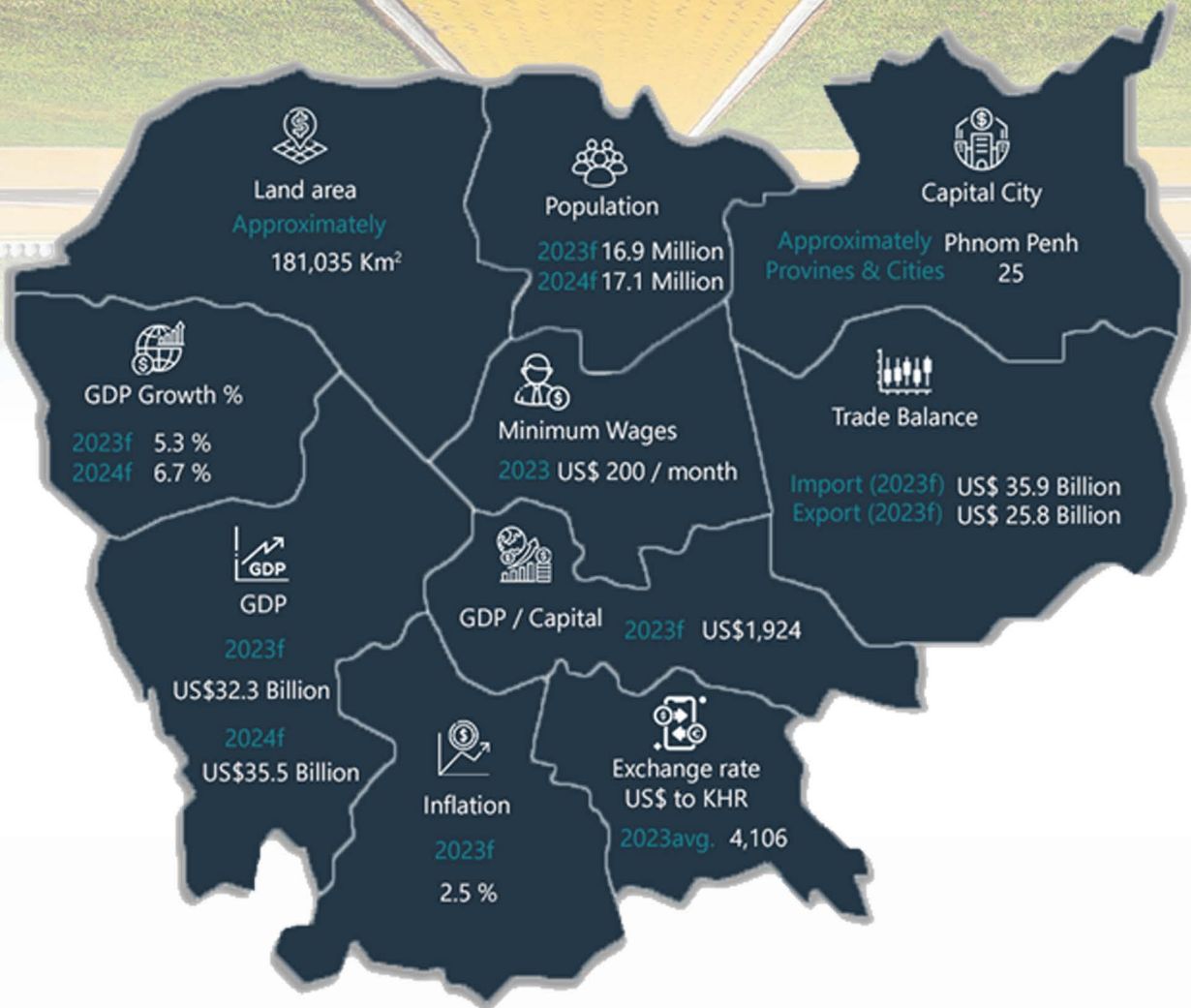


Cambodia Overview





Cambodia Overview (Cont.)



Advantages of Investing in Cambodia

I The investor will get the following benefits:

1. Foreigner can wholly own 100% share
2. Return on investment is transferred easily.
3. 9 Millions local workforce are available and cheap labor.
4. Logistic is easily accessed to highway, waterway, airway, roadway and railway transport.
5. Electricity is fully assessed and acceptable price.
6. 3 -15 years on investment taxes incentive.
7. Double Tax Avoidance (DTA) agreements with Singapore, China, Brunei, Thailand, Vietnam, the Hong Kong, Indonesia, Malaysia and South Korea.
8. ASEAN and WTO member is good for export market.
9. Free Trade Agreements with ASEAN, Australia New Zealand, Hong Kong, South Korea, Japan, India and US.





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Business Registration in Cambodia

| How quickly can i set a business up?

Normally, the registration process takes around 8 working days following which the registered entity will receive all digital licenses or certificates.

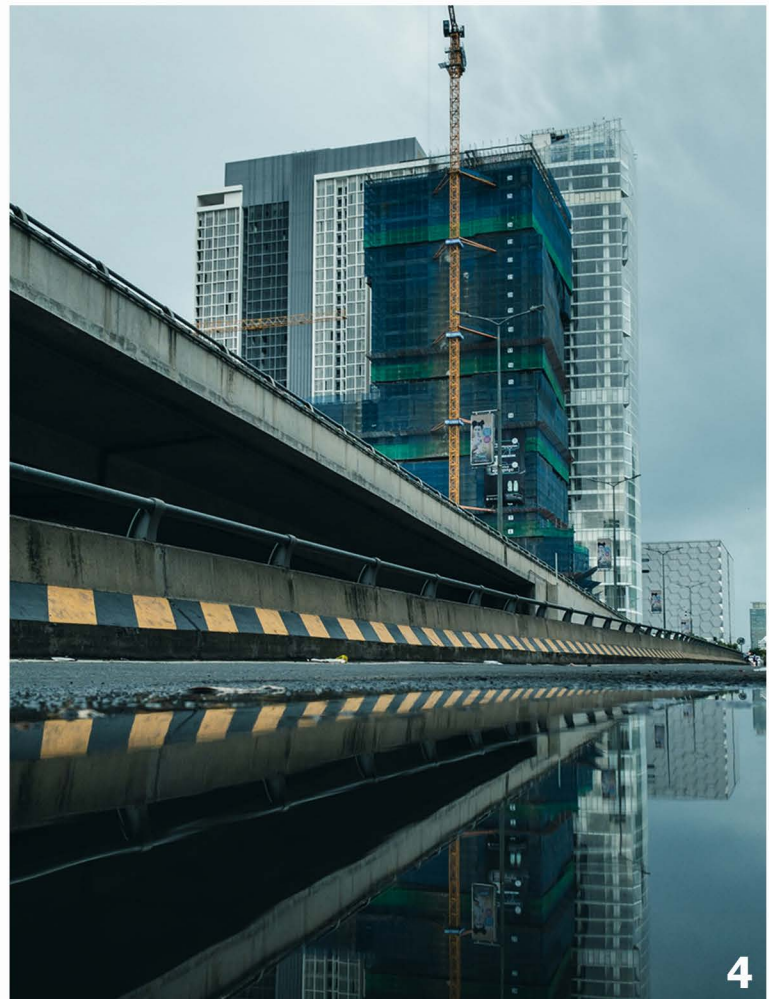
Payment of registration fees can be made via the electronic banking system.

| How do I raise finance /What can I finance ?

- A)** Fund raising from investors by issuing stocks and bonds on Cambodia Stock Exchanges.
- B)** Borrowing from financial institutions.
- C)** Partnership with local investors or Joint Venture or Meger & Acquisition.

| What is the minimum Investment I need to make?

The Law on Commercial Enterprises (LCE) did not mention the minimum capital requirements. However, for certain licensed activities, there are minimum capital requirements that are required by those regulators/ ministries/ institutions.



Business Registration in Cambodia (Cont.)

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I **What are the legal requirements for setting up my business ?**

A memorandum and articles of association (M&A) is prepared for a company and filed with the MOC, along with incorporation information.

Under the new Law on Commercial Enterprises (LCE), a limited company with a registered address in Cambodia must appoint a company secretary who is a natural person with permanent residence in Cambodia and who is physically fit and competent to perform the work.

The investors must deal with 3 main ministries including Ministry of Commerce (MOC), General Department of Taxation (GDT), and Ministry of Labor and Vocational Training (MLVT in order to register a business.

In case your business activity is required to register additionally with other ministries/institutions than the MoC, GDT, and MLVT, the investor shall fulfill those relevant ministries/institutions requirements.





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Business Registration in Cambodia (Cont.)

I Setting up as a new employer

Annual Declaration of Commercial Enterprise (ADCE)

All entities registered with the MOC are required to prepare and file an **Annual Declaration of Commercial Enterprise** (ADCE) annually through online MOC platform. The filing must be done within three (3) months from the due date as notified by email from the MOC.

Labor Law Compliance

Company's staff filing and registration requirements with the MLVT for local can be processed in online systems, the so-called Labor Automated Centralized Management System (LACMS) and the Foreign Workers Centralized Management System (FWCMS).

Enterprises wishing to employ foreign staff must apply for a foreign manpower quota annually, and for work permits for foreign staff.

I What structure should I consider ?

Under the new Law on Commercial Enterprises (LCE), the investors has a choice to structure their business in the form of Sole Proprietorships, Branches / Representative Offices, Partnership and Limited Liability Companies and Public Limited Companies.

I Paying Your Employees

Salary

Both employer and employee shall mutually agree on the employment contract, especially the amount salary. The salary has to pay twice a month on net amount after tax deduction to employee. Employers must withhold salary tax and pay to the General Tax Department on a monthly basis. Salary tax is calculated using an incremental rate (0% to 20%).



Business Registration in Cambodia (Cont.)

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National Social Security Fund (NSSF)

All entities with at least one (1) employee are required to register with the NSSF, file monthly reports, and make monthly contributions to the NSSF for three social security schemes: the "occupational risk scheme", the "healthcare scheme", and the "pension scheme". The payment of monthly contributions to the NSSF must be performed by the 15th of the following month and the employee report must be reported to the NSSF by the 20th of the following month. Contributions for the occupational risk and healthcare schemes are wholly borne by the employer or owner of an enterprise / establishment, whereas contributions for the compulsory pension scheme are borne 50% by the employer and 50% by



Benefits of Registering for NSSF





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Accounting & Audit Regulators' external audit requirements for NGOs

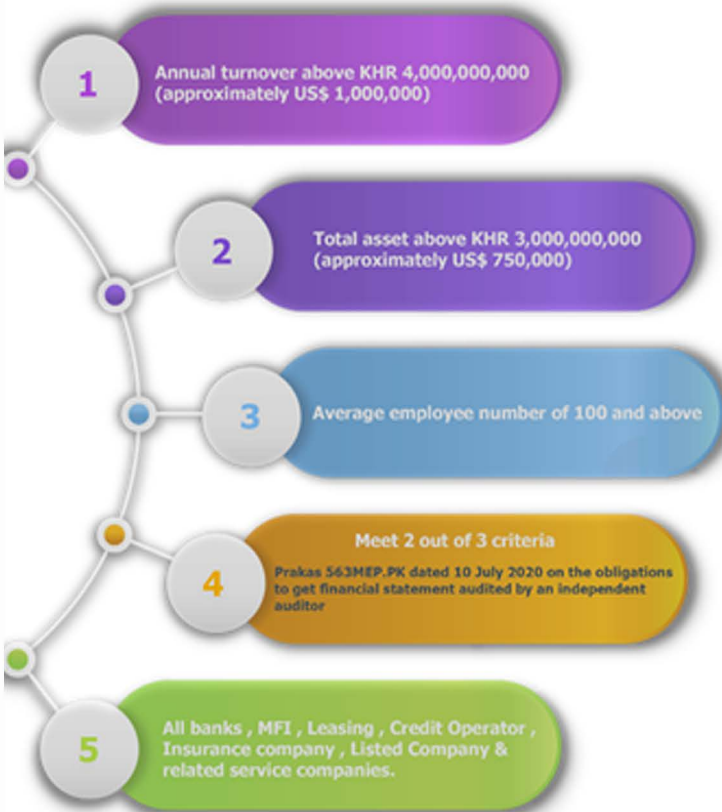


- 01** Total expenses of above KHR 2,000,000,000
- 02** Average employee number of 20 and above
- 03** Should meet all criteria
- 04** If not, financial statement submission on avoluntary Basis
Prakas 563MEF.Prk dated 10 July 2020 on the Obligations to get Financail Statement audited by an Independent Auditor



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Accounting & Audit Regulators' external audit requirements for Commercial entities



Penalties for non-compliance

Sub-Decree No. 79 ANKr.BK issued on June 1 2020 and effective since 11 September 2021 sets out a series of penalties for violations of the Law on Accounting and Auditing.

Cambodia Taxation

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Taxpayers under the self-assessment regime (SAR) are categorized into three classes of taxpayers:

Taxpayers	Classification criteria	
	Business Sector	Annual Turnover
Small	Agriculture, Service, Commercial Industrial	KHR250M – KHR1,000M (approx. US\$62.5K - US\$250K) KHR250M – KHR1,600M (approx. US\$62.5K - US\$400K)
Medium ¹	Agriculture Service and Commercial Industrial	KHR1,000M – KHR4,000M (approx. US\$250K - US\$1,000K) KHR1,000M – KHR6,000M (approx. US\$250K - US\$1,500K) KHR1,600M – KHR8,000M (approx. US\$400K - US\$2,000K)
Large ² (Type 1)	Agriculture Service and Commercial Industrial	>KHR4,000M (approx. US\$1,000K) >KHR6,000M (approx. US\$1,500K) >KHR8,000M (approx. US\$2,000K)
Large (Type 2)	All Sectors	>KHR10,000M (approx. US\$2,500K)

1. Corporate Income Tax (CIT)

A resident taxpayer is subject to Tax on Income (TOI) or Corporate Income Tax (CIT) income derived from both Cambodian and foreign sources, whereas, a non-resident taxpayer is subject to TOI/CIT in respect of its Cambodian source income only.

Cambodia Taxation (Cont.)

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I Tax Rates

The Cambodian Tax Law provides the following corporate income tax or annual ToI rates:

- 20% on taxable income realized by a legal person.
- 30% on taxable income realized in oil or natural gas reduction sharing contract or realized from the exploitation of natural resources including timber, mineral, gold and precious stones. Tax on Excess Income (ToEI) shall also apply.
- 5% on taxable income on insurance or reinsurance activities on property risk
- 0% on taxable income of the QIP during the tax exemption period.

I Tax on Petroleum and Mineral Resources Operations

Taxpayers conducting Petroleum and Mineral Resources operations shall be subject to:

- * Annual ToI rate of 30% on taxable income during a tax year;
- * Tax on Excess Income (ToEI) at a progressive tax rate by tranche based on:

Tranche	Excess profit ratio	Rate
1	Up to 1.3	0%
2	Above 1.3 to 1.6	10%
3	Above 1.6 to 2	20%
4	Above 2	30%

Sales agents supplying goods on behalf of principals

Recognised agents (i.e. travel agents, sales depots), supplying goods or services on behalf of the principals, are not required to declare and pay taxes on the sales on behalf of the principal. They are only obligated to collect those taxes on behalf of the principals and pay PToI and ToI on commissions earned from the principals.



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Cambodia Taxation (Cont.)

I Payment of Tax

A company is subject to a monthly prepayment of ToI (PToI)¹ during the year, which is self-assessed at 1% on monthly turnover (i.e., unless the taxpayer is exempted from the PToI based on certain conditions).

Payments of PToI are due by the 25th day of the following month through the E-Filing system.

The total monthly PToI paid during the year shall be claimed as tax credits against the annual ToI or MT payable, whichever is higher, at year-end. The remaining tax payable must be paid within 3 months following the tax year³ (i.e., the same deadline for the lodgment of the annual ToI return). Excess tax payments may be carried forward to the succeeding taxable periods.

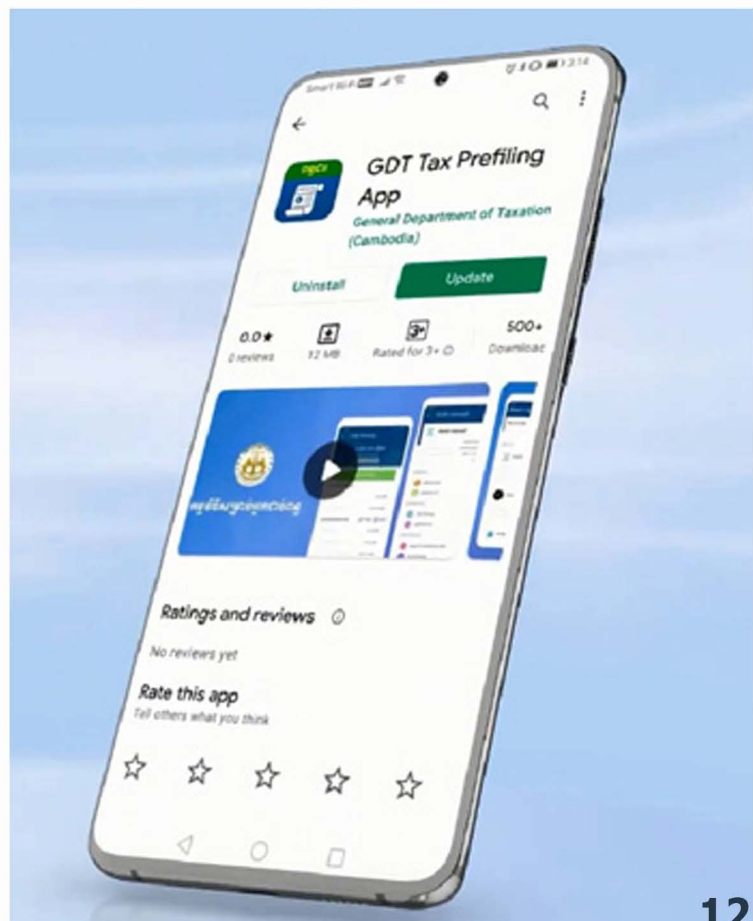
Meanwhile, a 1% Minimum Tax (MT)² shall be computed based on the gross annual turnover (i.e., unless the taxpayer is exempted from the 1% MT, based on certain conditions). The taxpayer shall be liable for the annual ToI or MT, whichever is higher.

The annual tax return must be filed within 3 months following the tax year. The tax year is generally a calendar year, unless the taxpayer obtains specific approval to use a different taxable period other than the calendar year.

The return must be filed irrespective of whether the company is making a profit or loss. The GDT requires taxpayers to submit the ToI via the GDT's online tax return management system, i.e. E-filing.

Losses

Tax losses can be carried forward for generally a maximum of five (5) years (except for tax loss of petroleum and mineral resource operation which is covered by separate rules). Losses cannot be carried back. Tax losses may be forfeited depending on certain criteria (e.g., change in business activity or if the taxpayer is subject to a unilateral tax).





Cambodia Taxation (Cont.)

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2. Patent Tax

Patent tax is a yearly business registration tax which all enterprises carrying on business activities in Cambodia are required to pay by 31st March. A "patent tax certificate" will be issued by the GDT upon registration and/or after each successive change or update with the GDT of information of the enterprise that affects the patent tax certificate. The amount of patent tax payable will be depending upon the form of the business, as well as the type of business activity and the level of turnover.

3. Employment Income/Employee

Individuals receiving remuneration in the course of employment are subject to tax on salary. Remuneration includes salary, wage, bonus, overtime and other compensation. A fringe benefit tax on employer-provided cars, housing, low-interest loans, and free, subsidized or discounted goods and services is levied on employers based on the FMV of the fringe benefits. The tax rate is currently 20% and it is payable monthly. The actual cost of providing the benefit will normally be deductible for the employer itself except for the fringe benefit tax itself.

Resident/Non-Resident

A person is a resident of Cambodia if the person is "domiciled in" or has a "principal place of abode" in Cambodia, or the person is present in Cambodia for more than 182 days in the current tax year.

A non-resident means any person who does not fall under either of the above stated criteria.

The ToS rates are as follows (effective from 1 January 2023):

Taxable Income for the Month (KHR)	Progressive Tax
From 0 – 1,500,000	0%
From 1,500,001 – 2,000,000	5%
From 2,000,001 – 8,500,000	10%
From 8,500,001 – 12,500,000	15%
Over 12,500,000	20%



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Cambodia Taxation (Cont.)

4. Specific Tax on Certain Merchandises and Services (STCMS)

Certain goods and services are subject to STCMS, which is a form of excise tax that applies to importation or domestic production and supply of certain goods and services. The filing and payment of STCMS to the GDT is due by the 25th day of the following month through the E-Filing system.

Examples of the levy of STCMS are:

Item	Rate
Domestic & international telephone services	3%
Domestic & international air ticket	10%
Entertainments services	10%
Cigarettes	20%
Beers	30%
Wine	35%



5. Public Lighting Tax (PLT)

PLT is a tax levied on the sales of alcohol and cigarette products, both imported and domestically manufactured, at each stage of supply.

The basis for PLT calculation* is as follows:

- For importer or manufacturer, the tax rate is 3% of the value of taxable product exclusive of VAT and PLT itself.

- For reseller and/or distributor, the tax rate is also 3%, but the basis is now only 20% of the amount recorded on invoice, exclusive of VAT and PLT itself.

The filing and payment of TPL to the GDT is due by the 25th day of the following month through the E-Filing system.



Cambodia Taxation (Cont.)

6. Accommodation Tax (AT)

AT is a tax on the provision of accommodation services. AT is levied at the rate of 2% on accommodation services fees, inclusive of other services charges and all kinds of taxes but exclusive of the AT itself and VAT. The filing and payment of AT to the GDT is due by on the 25th day of the following month through the E-Filing system.

7. Value Added Tax (VAT)

VAT is chargeable on a wide range of goods and services supplied in Cambodia and on the importation of goods. The basic principle of VAT is to charge tax at each stage of production, allowing each supplier credit for the tax paid, so that the VAT eventually impacts the final consumer. Taxable supplies attract VAT at either the standard rate of 10% or the zero rate. Subject to compliance with certain conditions, the zero rate applies to the export of goods and services, certain charges in relation to international transport of people and goods, supply of goods and services by supporting industries QIP/contractors to particular export industries.

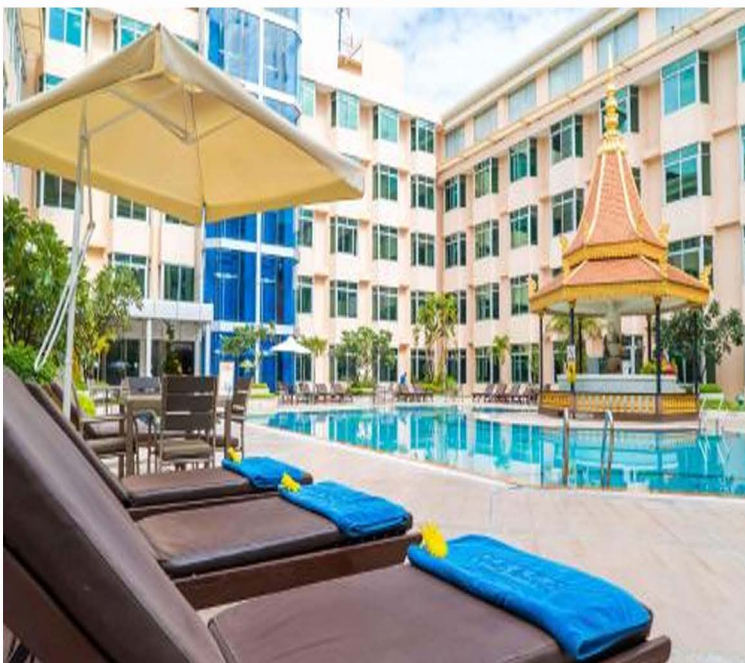
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Reverse charge

For business to business (B2B) E-commerce transactions, the VAT on the transaction shall be accounted for via the "reverse charge" mechanism. Under the "reverse charge" mechanism, the resident taxpayer receiving the supply from the non-resident taxpayer shall account and pay for the output VAT on such supply on behalf of the non-resident taxpayer. Correspondingly, input VAT shall be allowed as tax credits based on the current tax regulations in effect (Articles 6 & 7 of Sub Decree no. 65). As of date, it seems that the "reverse charge" mechanism on imported services only applies to E-commerce transactions as provided under Sub-Decree no.





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Cambodia Taxation (Cont.)

Exempt Supplies

The following are considered exempt supplies, not subject to VAT

- Public postal service;
- Hospital, clinic, medical, and dental services and sales of medical and dental goods incidental to the performance of such services;
- Passenger transportation services by a wholly state-owned public transportation system;
- Insurance services;
- Primary financial services;
- Importation of articles for personal use that are exempt from customs duties;
- Non-profit activities for public interest that have been recognized by the Ministry of Economy and Finance (MoEF);
- Educational services;



- Supply of unprocessed agricultural products;
- Supply of electricity; and
- Supply of water for public use; and solid-liquid trash collection or cleaning service.

VAT State-charge

VAT on certain supply and import of certain agricultural products shall be borne by the State (i.e., State Charges). Domestic supplies of certain basic foodstuffs such as meat, eggs, fish, spice, sauces, etc. shall be considered as VAT State-charge transactions as per relevant Prakas.



Cambodia Taxation (Cont.)

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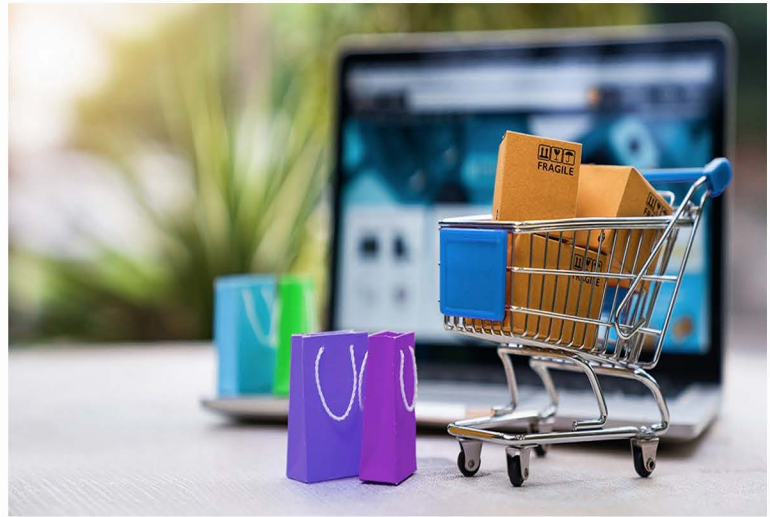
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VAT Registration

Taxpayers in Cambodia who are registered under the self assessment regime shall be assigned a VAT registration number. Generally, such VAT number shall be used by the said taxpayer in its tax compliance obligations in Cambodia (including direct and indirect). Sub Decree no. 65 was issued on 8 April 2021 implementing certain provisions covering the supply of goods and services traded through the "Electronic Commerce"(E-commerce) in Cambodia. Under this Sub-Decree, non-resident taxpayers conducting E-commerce transactions, with no permanent establishment (PE) in Cambodia, shall be required to register with the GDT. This registration requirement is for VAT purposes only (Article 4 of Sub Decree no. 65).

****VAT filing and payment to the GDT are due by the 25th day of the following month thru the E-filing system.**



8. Withholding Taxes (WHT) Resident withholding tax

A resident taxpayer is required to withhold tax from the following payments of Cambodian source income to a resident entity:

Payment	Rate
Payment for services to a physical person, including management, consulting, and other similar services	15%
Payment of royalties for intangible assets and interests in minerals oil or natural gas	15%
Interest payment made to a physical person or an enterprise, except for interest paid to a domestic bank or savings institution	15%
Income from the rental of movable or immovable properties	10%
Interest payment on a fixed deposit made by a domestic bank or savings institution to a resident taxpayer	6%
Interest payments on saving account made by a domestic bank or savings institution to a resident taxpayer	4%





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Cambodia Taxation (Cont.)

Non-Resident WHT

Any resident taxpayer carrying on business, including PE of nonresident taxpayer, who makes payment from Cambodian source income to a non-resident, shall withhold and pay as a tax in an amount equal to 14% of the amount payable. Payment from Cambodian source income may include the following:



Payment	Rate
Interest	14%
Dividend and "deemed dividends" based on certain transactions;	14%
Capital gains derived in Cambodia	14%
Management or technical services	14%
Income from services performed in Cambodia;	14%
Royalties from the use, or right to use intangible property	14%
Other various Cambodian source income(s) as provided under Article 33 (new) of 2023 Law on Taxation and Article 7 of Prakas no.098	14%



****The above-mentioned rates shall be reduced depending on the provisions of the relevant DTA, subject to compliance with certain conditions. Please refer to section 5 below for the DTA signatory countries. The filing and payment of WHT to the GDT is due by the 25th day of the following month through the E-Filing system.**

Cambodia Taxation (Cont.)

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9. Tax Audit

Essentially, there are three kinds of tax audits: desk audit and limited audits, and comprehensive/final audits which are on-field audits. Desk audit is focused on clear and easy to find irregularities on the tax returns through reconciliation with the available information and interviewing taxpayers. This can be conducted within 12 months after tax return lodgment. Limited audit is limited in length and is focused on most taxes except ToI. This can be conducted on current tax year (N) and one prior tax year (N-1).

Comprehensive audit is conducted on all kinds of taxes and information necessary. This can be conducted within 3 tax years backwards (N-3). It can be extended to 5 tax years backwards (N-5) if there is evidence of tax evasion or there are losses or credit carried forward from longer than 3 tax years backwards. The tax year that is subject to comprehensive audit and any outstanding tax liability are settled by taxpayers would be considered as "closed" for any further tax audits.

The Director General of the GDT can order any department to conduct a special audit or investigation of criminal offense on tax provisions on an enterprise if there is serious evidence showing the intentional tax evasion of enterprises.

The taxpayers will have thirty (30) days to protest or pay the tax reassessments to the GDT. Otherwise, the GDT will initiate the tax debt collection process by sending it to the tax liability office. A "Committee for Tax Arbitration (CTA)" was set up, under the MEF. It is stated that this committee will play the role of a third-party arbitrator if the taxpayer is dissatisfied with the GDT's decision on the initial protest above.





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Dividend Payment

A dividend is defined as a distribution of property or money, made by a legal person to a shareholder with the exception of distribution of capital or equity interest in a complete liquidation of the Company. Dividends received from non-resident companies are subject to income tax in Cambodia. A credit is allowed for tax paid overseas on foreign source income, subject to certain conditions.

Dividends received from resident companies are Not subject to income tax.



Investment Incentives

The Council for the Development of Cambodia (CDC) is the principal government agency responsible for providing incentives to stimulate investment in Cambodia. Investors are required to submit an Investment Proposal to either the CDC or the Provincial-Municipal Investment Sub-committee (PMIS) to obtain Qualified Investment Project (QIP) status depending on the amount of capital investment and location of the investment project in question.

Certain investment incentives and/or guarantees are provided QIP registered enterprises which are duly registered with the CDC. Foreign and Cambodian investments can be eligible for QIP registration, except those investment activities included in the "negative list" or those investment proposals which have been already received investment incentives under the Law on Investment.

Investment activities registered as QIP are entitled to choose basic incentives under either of the following two options:

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Option 1 :

- Income tax exemption for 3 to 9 years, depending on the sector and investment activities, as well as the period of income. After the income tax exemption period has expired, the QIP is entitled to paying income tax at a progressive rate proportional to the total tax due as follows:
 - 25% for the first 2 years;
 - 50% for the next 2 years; and
 - 75% for the last 2 years;
- Prepayment tax exemption during income tax exemption period;
- Minimum tax exemption provided that an independent audit report has been carried out;
- Export tax exemption, unless otherwise provided in other laws and regulations; or

Option 2 :

- Deduction of capital expenditure through special depreciation as stated in the tax regulations in force;
- Eligibility of deducting up to 200% of specific expenses incurred for up to 9 years;
- Prepayment tax exemption for a specific period of time based;
- Minimum tax exemption, provided that an independent audit report has been carried out;





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International Agreements

I Double Tax Avoidance (DTA) agreements

As at the date of this report, Cambodia has DTA agreements in effect with Singapore, China, Brunei, Thailand, Vietnam, the Hong Kong Special Autonomous Region, Indonesia, Malaysia and South Korea.

The GDT issued rules and procedures for implementation of the DTAs.

Cambodian resident taxpayers shall submit requests to relevant departments of the GDT to apply preferential tax rates as per the DTAs (i.e. 10% WHT) for suppliers/ vendors from partner countries and they can apply for certificate of residency to gain benefits of the DTAs themselves in the partner countries.

Bilateral Investment Agreements

Cambodia has signed bilateral investment treaties (BITs) with Austria, Belarus, Bangladesh, China, Croatia, Cuba, Czech Republic, Democratic People’s Republic of Korea, France, Germany,

Hungary, India, Indonesia (later terminated), Japan, Kuwait, Laos, Malaysia, the Netherlands, Pakistan, the Philippines, the Republic of Korea, Russia, Singapore, Switzerland, Thailand, Vietnam, and the Organization of the Petroleum Exporting Countries.





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International Agreements (Cont.)

Cambodia has also signed several regional Free Trade Agreements including:

- ASEAN-Australia New Zealand;
- ASEAN-Hong Kong, China;
- ASEAN-Republic of Korea;
- ASEAN-Japan;
- ASEAN-India;
- ASEAN-China and ASEAN Investment Comprehensive Agreement;
- Cambodia is also negotiating China Investment Promotion and Protection Agreement; Regional Comprehensive Economic Partnership Agreement (RCEP); and ASEAN-Republic of Korea Investment Agreement.



- Cambodia has signed a Trade and Investment Framework Agreement (TIFA) with the U.S. to promote greater trade and investment in both countries.





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